



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: FENNIMORE WATER AND LIGHT PLANT

Principal Office: 860 LINCOLN AVENUE  
P.O. BOX 17  
FENNIMORE, WI 53809-0017

For the Year Ended: DECEMBER 31, 2001

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I MARGARET SPRAGUE of  
(Person responsible for accounts)

\_\_\_\_\_, Fennimore Water and Light Plant, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

03/25/2002  
(Date)

CITY CLERK - TREASURER

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(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** FENNIMORE WATER AND LIGHT PLANT**Utility Address:** 860 LINCOLN AVENUE

P.O. BOX 17

FENNIMORE, WI 53809-0017

**When was utility organized?** 1/1/1904**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MS MARGARET SPRAGUE**Title:** CITY CLERK-TREASURER**Office Address:**

860 LINCOLN AVENUE

P.O. BOX 17

FENNIMORE, WI 53809-0017

**Telephone:** (608) 822 - 6119**Fax Number:** (608) 822 - 6007 EXT**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MR CHAD C FREYMILLER**Title:** STAFF ACCOUNTANT**Office Address:** JOHNSON BLOCK AND COMPANY, INC.

229 HIGH STREET

MINERAL POINT, WI 53565

**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** chadf@johnsonblock.com

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** MR GORDON BENDER**Title:** CHAIRMAN**Office Address:**

860 LINCOLN AVENUE

FENNIMORE, WI 53809

**Telephone:** (608) 822 - 6501**Fax Number:** (608) 822 - 6007**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**IDENTIFICATION AND OWNERSHIP**

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MR JAY BENNETT, CPA**Title:** MANAGER**Office Address:** JOHNSON BLOCK AND COMPANY, INC.  
229 HIGH STREET  
MINERAL POINT, WI 53565**Telephone:** (608) 987 - 2206**Fax Number:** (608) 987 - 3391**E-mail Address:** jbenett@johnsonblock.com**Date of most recent audit report:** 2/6/2001**Period covered by most recent audit:** 1/1/00 - 12/31/00

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR. GREG LEE**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**860 LINCOLN AVENUE  
P.O. BOX 17  
FENNIMORE, WI 53809-0017**Telephone:** (608) 822 - 6501**Fax Number:** (608) 822 - 6007**E-mail Address:**

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**Name of utility commission/committee:**    Electric, Water and Sewer Committee

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**Names of members of utility commission/committee:**GORDON BENDER  
LINDA GRAY  
VERN LEWISON  
MARK STROHBUSCH

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**Is sewer service rendered by the utility?** YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:****Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?**    NO

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,161,547	2,053,570	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,476,100	1,441,537	<b>2</b>
Depreciation Expense (403)	286,514	281,908	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	154,087	164,185	<b>5</b>
<b>Total Operating Expenses</b>	<b>1,916,701</b>	<b>1,887,630</b>	
<b>Net Operating Income</b>	<b>244,846</b>	<b>165,940</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>244,846</b>	<b>165,940</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	27,974	100,202	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>27,974</b>	<b>100,202</b>	
<b>Total Income</b>	<b>272,820</b>	<b>266,142</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>272,820</b>	<b>266,142</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	174,015	181,753	<b>14</b>
Amortization of Debt Discount and Expense (428)	2,277	2,277	<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	66	53	<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>176,358</b>	<b>184,083</b>	
<b>Net Income</b>	<b>96,462</b>	<b>82,059</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,645,560	1,563,501	<b>20</b>
Balance Transferred from Income (433)	96,462	82,059	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,742,022</b>	<b>1,645,560</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INTEREST INCOME	27,974	5
<b>Total (Acct. 419):</b>	27,974	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		6
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		7
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		8
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		9
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		10
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		11
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		12
<b>Total (Acct. 439)--Debit:</b>	0	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	0	0	0	0	0	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	383,094	1,778,453	0	0	<b>2,161,547</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>383,094</b>	<b>1,778,453</b>	<b>0</b>	<b>0</b>	<b>2,161,547</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	81,316		<b>81,316</b>	<b>1</b>
Electric operating expenses	143,498		<b>143,498</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	5,038		<b>5,038</b>	<b>8</b>
Electric utility plant accounts	28,010		<b>28,010</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>257,862</b>	<b>0</b>	<b>257,862</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	8,370,618	8,299,413	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,037,221	2,778,152	<b>2</b>
<b>Net Utility Plant</b>	<b>5,333,397</b>	<b>5,521,261</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	993	31,856	<b>5</b>
Other Investments (124)	38,411	41,296	<b>6</b>
Special Funds (125)	338,407	218,010	<b>7</b>
<b>Total Other Property and Investments</b>	<b>377,811</b>	<b>291,162</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	16,017	(5,511)	<b>8</b>
Temporary Cash Investments (132)	304,922	351,180	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	171,080	243,476	<b>11</b>
Other Accounts Receivable (143)	0	348	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	10,010	26,647	<b>14</b>
Materials and Supplies (150)	150,366	153,260	<b>15</b>
Prepayments (165)	41,993	45,983	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>694,388</b>	<b>815,383</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	25,995	28,272	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	122,579	119,120	<b>20</b>
<b>Total Deferred Debits</b>	<b>148,574</b>	<b>147,392</b>	
<b>Total Assets and Other Debits</b>	<b>6,554,170</b>	<b>6,775,198</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	605,007	576,949	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	1,742,022	1,645,560	<b>23</b>
<b>Total Proprietary Capital</b>	<b>2,347,029</b>	<b>2,222,509</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	3,072,364	3,215,060	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	233,933	347,583	<b>26</b>
<b>Total Long-Term Debt</b>	<b>3,306,297</b>	<b>3,562,643</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	82,436	150,584	<b>28</b>
Payables to Municipality (233)	10,046	9,700	<b>29</b>
Customer Deposits (235)	5,557	1,093	<b>30</b>
Taxes Accrued (236)	159,818	193,239	<b>31</b>
Interest Accrued (237)	18,166	19,030	<b>32</b>
Other Current and Accrued Liabilities (238)	34,520	26,354	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>310,543</b>	<b>400,000</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	590,301	590,046	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>6,554,170</b>	<b>6,775,198</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	2,746,967	0	0	5,623,651	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)					<b>7</b>
Utility Plant Acquisition Adjustments (108)					<b>8</b>
Other Utility Plant Adjustments (109)					<b>9</b>
<b>Total Utility Plant</b>	2,746,967	0	0	5,623,651	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	592,623	0	0	2,444,598	<b>10</b>
<b>Total Accumulated Provision</b>	592,623	0	0	2,444,598	
<b>Net Utility Plant</b>	2,154,344	0	0	3,179,053	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 110)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	559,633	2,218,519			<b>2,778,152</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	57,162	229,352			<b>286,514</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,600				<b>1,600</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	40	50			<b>90</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>58,802</b>	<b>229,402</b>	<b>0</b>	<b>0</b>	<b>288,204</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	25,812	3,323			<b>29,135</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>25,812</b>	<b>3,323</b>	<b>0</b>	<b>0</b>	<b>29,135</b>	<b>19</b>
<b>Balance End of Year</b>	<b>592,623</b>	<b>2,444,598</b>	<b>0</b>	<b>0</b>	<b>3,037,221</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No	No				<b>21</b>
If yes, what is the rate?						<b>22</b>



**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other			128,259		128,259	134,574	2
<b>Total Electric Utility</b>					<b>128,259</b>	<b>134,574</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	128,259	134,574	1
Water utility	22,107	18,686	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>150,366</b>	<b>153,260</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1993 G O Promissory Note	722	428	5,052	1
1997 Revenue Bonds	787	428	7,891	2
1999 BONDS	768	428	13,052	3
Total			25,995	
Unamortized premium on debt (251)				
NONE				4
Total			0	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	576,949	1
<b>Changes during year (explain):</b>		
MAIN ADDITIONS	28,058	2
<b>Balance end of year</b>	<b>605,007</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
1997 Revenue Bonds	06/01/1997	12/01/2012	6.00%	1,032,364	<b>1</b>
1999 BONDS	05/01/1999	12/01/2018	4.75%	2,040,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>3,072,364</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
State Trust Fund	12/06/1992	03/15/2002	5.00%	14,367	1
Depository Trust Fund	05/01/1993	03/15/2003	4.00%	219,566	2
<b>Total for Account 224</b>				<b>233,933</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	193,239	1
<b>Accruals:</b>		
Charged water department expense	49,141	2
Charged electric department expense	104,946	3
Charged sewer department expense	800	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>154,887</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	170,599	6
Social Security taxes	16,799	7
PSC Remainder Assessment	910	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>188,308</b>	
<b>Balance end of year</b>	<b>159,818</b>	



**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1997 Revenue Bonds	5,200	62,038	62,372	4,866	1
1999 BONDS	8,100	97,410	97,668	7,842	2
<b>Subtotal</b>	<b>13,300</b>	<b>159,448</b>	<b>160,040</b>	<b>12,708</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
1993 G.O. Debt	3,980	14,249	13,368	4,861	4
1992 State Trust Fund Loan	1,750	318	1,471	597	5
<b>Subtotal</b>	<b>5,730</b>	<b>14,567</b>	<b>14,839</b>	<b>5,458</b>	
<b>Notes Payable (231)</b>					
CUSTOMER DEPOSITS	0	66	66	0	6
<b>Subtotal</b>	<b>0</b>	<b>66</b>	<b>66</b>	<b>0</b>	
<b>Total</b>	<b>19,030</b>	<b>174,081</b>	<b>174,945</b>	<b>18,166</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	529,181	60,865	0	0	0	<b>590,046</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	90	165				<b>255</b>	<b>2</b>
For Mains						<b>0</b>	<b>3</b>
<b>Other (specify):</b>							
NONE						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>529,271</b>	<b>61,030</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>590,301</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
ADVANCE TO TIF DISTRICT	993	1
<b>Total (Acct. 123):</b>	<b>993</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS	38,411	2
<b>Total (Acct. 124):</b>	<b>38,411</b>	
<b>Special Funds (125):</b>		
REDEMPTION ACCOUNT	107,172	3
RESERVE ACCOUNT	135,594	4
DEPRECIATION ACCOUNT	95,641	5
<b>Total (Acct. 125):</b>	<b>338,407</b>	
<b>Notes Receivable (141):</b>		
NONE		6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	23,443	7
Electric	147,637	8
Sewer (Regulated)		9
<b>Other (specify):</b>		
NONE		10
<b>Total (Acct. 142):</b>	<b>171,080</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM GENERAL - TAX ROLL	6,003	14
DUE FROM SEWER - SHARED METER EXPENSES	4,007	15
<b>Total (Acct. 145):</b>	<b>10,010</b>	
<b>Prepayments (165):</b>		
INSURANCE	15,540	16
10 YEAR WARRANTY ON DIESEL ENGINE	26,453	17
<b>Total (Acct. 165):</b>	<b>41,993</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
WATER TOWER PAINTING - AUTHORIZED 8/9/00	89,340	19
WELL REPAIRS - AUTHORIZED 2/10/02	33,239	20
<b>Total (Acct. 183):</b>	<b>122,579</b>	
<b>Payables to Municipality (233):</b>		
DUE TO GENERAL - 2001 OPERATING COSTS	10,046	21
<b>Total (Acct. 233):</b>	<b>10,046</b>	
<b>Other Deferred Credits (253):</b>		
NONE		22
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	2,714,741	5,620,274	0	0	<b>8,335,015</b>	<b>1</b>
Materials and Supplies	20,396	131,416	0	0	<b>151,812</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	576,128	2,331,558	0	0	<b>2,907,686</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	529,226	60,947	0	0	<b>590,173</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,629,783</b>	<b>3,359,185</b>	<b>0</b>	<b>0</b>	<b>4,988,968</b>	
Net Operating Income	63,862	180,984	0	0	<b>244,846</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>3.92%</b>	<b>5.39%</b>	<b>N/A</b>	<b>N/A</b>	<b>4.91%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	590,978	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,693,791	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>2,284,769</b>	
<b>Net Income</b>		
Net Income	96,462	5
<b>Percent Return on Proprietary Capital</b>	<b>4.22%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

Utility had a rate increase that went into effect Oct. 17, 2000. Current year revenues increased due to the rate increase in effect for the entire year versus only 2.5 months in the prior year.

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement Account Details (Page F-02)

Prior year interest income included approximately \$50,000 of interest on advance to the TIF District. No interest was charged on the advance in the current year which results in the decrease in A/C 419.

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### Interest Accrued (Acct. 237) (Page F-17)

Interest on customer deposits are recorded in A/C 231.

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### Signature Page (Page ii)

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

March 25, 2002

City Council  
City of Fennimore  
Fennimore, Wisconsin

We have compiled the accompanying prescribed Municipal Utility Annual Report of the City of Fennimore Electric and Water Utility as of December 31, 2001, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the management of the City of Fennimore and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

January 3, 2003

Ms. Margaret Sprague, City Clerk-Treasurer  
Fennimore Water and Light  
P.O. Box 17  
Fennimore, WI 53809-0017

2001 Analytical Review DWCCA-1980-ELE

Dear Ms. Sprague:

The Public Service Commission (Commission) staff has completed its analytical review of your 2001 annual report. The primary purpose of our analytical review is to detect possible reporting or accounting related errors and also to identify significant fluctuations from prior year's data that are not sufficiently explained in the annual report. We have no questions; only the following comment:

A revised schedule of depreciation rates to be effective January 1, 2001, was certified for use by your utility in the order dated October 5, 2000, in docket 1980-WR-102. Based upon plant investment balances in the 2001 annual report, these revised rates were not used during 2001. Enclosed is a copy of the revised depreciation rates, which should be used to calculate depreciation expense beginning January 1, 2002.

In addition, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2001 annual report. If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at [elaine.engelke@psc.state.wi.us](mailto:elaine.engelke@psc.state.wi.us).

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

Enclosure

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Fennimore.doc

**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	379,615	1
<b>Total Sales of Water</b>	<b>379,615</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	550	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	2,929	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>3,479</b>	
<b>Total Operating Revenues</b>	<b>383,094</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	16,619	8
Pumping Expenses (620-625)	37,176	9
Water Treatment Expenses (630-635)	9,220	10
Transmission and Distribution Expenses (640-655)	73,187	11
Customer Accounts Expenses (901-904)	20,300	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	56,427	14
<b>Total Operation and Maintenance Expenses</b>	<b>212,929</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	57,162	15
Amortization Expense (404-407)		16
Taxes (408)	49,141	17
<b>Total Other Operating Expenses</b>	<b>106,303</b>	
<b>Total Operating Expenses</b>	<b>319,232</b>	
<b>NET OPERATING INCOME</b>	<b>63,862</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	5	100	994	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>5</b>	<b>100</b>	<b>994</b>	
Metered Sales to General Customers (461)				
Residential	873	39,495	165,032	4
Commercial	138	18,517	55,467	5
Industrial	3	7,835	16,283	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,014</b>	<b>65,847</b>	<b>236,782</b>	
Private Fire Protection Service (462)	3		4,392	7
Public Fire Protection Service (463)	1		118,660	8
Other Sales to Public Authorities (464)	37	6,128	18,787	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,060</b>	<b>72,075</b>	<b>379,615</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	118,660	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>118,660</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	550	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>550</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,700	10
<b>Other (specify):</b>		
MISCELLANEOUS	1,229	11
<b>Total Other Water Revenues (474)</b>	<b>2,929</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)		1
Purchased Water (601)		2
Operation Supplies and Expenses (602)		3
Maintenance of Water Source Plant (605)	16,619	4
<b>Total Source of Supply Expenses</b>	<b>16,619</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)	64	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	22,498	7
Operation Supplies and Expenses (623)	799	8
Maintenance of Pumping Plant (625)	13,815	9
<b>Total Pumping Expenses</b>	<b>37,176</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	8,146	10
Chemicals (631)	412	11
Operation Supplies and Expenses (632)	662	12
Maintenance of Water Treatment Plant (635)		13
<b>Total Water Treatment Expenses</b>	<b>9,220</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	1,224	14
Operation Supplies and Expenses (641)	3,142	15
Maintenance of Distribution Reservoirs and Standpipes (650)	33,533	16
Maintenance of Mains (651)	12,758	17
Maintenance of Services (652)	16,407	18
Maintenance of Meters (653)	1,145	19
Maintenance of Hydrants (654)	4,320	20
Maintenance of Other Plant (655)	658	21
<b>Total Transmission and Distribution Expenses</b>	<b>73,187</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	2,562	22
Accounting and Collecting Labor (902)	16,431	23
Supplies and Expenses (903)	1,307	24
Uncollectible Accounts (904)		25
<b>Total Customer Accounts Expenses</b>	<b>20,300</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		26
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	14,104	27
Office Supplies and Expenses (921)	3,035	28
Administrative Expenses Transferred--Credit (922)		29
Outside Services Employed (923)	1,529	30
Property Insurance (924)	4,509	31
Injuries and Damages (925)	1,125	32
Employee Pensions and Benefits (926)	23,579	33
Regulatory Commission Expenses (928)		34
Miscellaneous General Expenses (930)	4,219	35
Transportation Expenses (933)	4,327	36
Maintenance of General Plant (935)		37
<b>Total Administrative and General Expenses</b>	<b>56,427</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>212,929</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		43,070	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		800	2
<b>Net property tax equivalent</b>		<b>42,270</b>	
Social Security		5,961	3
PSC Remainder Assessment		910	4
Other (specify): NONE			5
<b>Total tax expense</b>		<b>49,141</b>	



**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.197498				3
County tax rate	mills		4.075672				4
Local tax rate	mills		6.146101				5
School tax rate	mills		8.832404				6
Voc. school tax rate	mills		1.754754				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>21.006429</b>				10
Less: state credit	mills		1.110200				11
<b>Net tax rate</b>	mills		<b>19.896229</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>6.146101</b>				14
<b>Combined School Tax Rate</b>	mills		<b>10.587158</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>16.733259</b>				17
<b>Total Tax Rate</b>	mills		<b>21.006429</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.796578</b>				19
<b>Total tax net of state credit</b>	mills		<b>19.896229</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>15.848898</b>				21
Utility Plant, Jan. 1	\$	<b>2,682,516</b>	2,682,516				22
Materials & Supplies	\$	<b>18,686</b>	18,686				23
<b>Subtotal</b>	\$	<b>2,701,202</b>	<b>2,701,202</b>				24
Less: Plant Outside Limits	\$	<b>17,768</b>	17,768				25
<b>Taxable Assets</b>	\$	<b>2,683,434</b>	<b>2,683,434</b>				26
Assessment Ratio	dec.		1.012700				27
<b>Assessed Value</b>	\$	<b>2,717,514</b>	<b>2,717,514</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>15.848898</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>43,070</b>	<b>43,070</b>				30
Tax Equivalent per 1994 PSC Report	\$	35,514					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>43,070</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	702		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	336,393		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>337,095</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	13,749		12
Structures and Improvements (321)	274,920	97	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	157,848		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>446,517</b>	<b>97</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	13,850		23
<b>Total Water Treatment Plant</b>	<b>13,850</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	578		24
Structures and Improvements (341)	0		25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			702	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			336,393	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>337,095</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			13,749	12
Structures and Improvements (321)			275,017	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			157,848	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>446,614</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			13,850	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>13,850</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			578	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	234,549		26
Transmission and Distribution Mains (343)	1,217,001	62,178	27
Fire Mains (344)	0		28
Services (345)	152,645	13,022	29
Meters (346)	88,912	3,362	30
Hydrants (348)	103,804	4,529	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,797,489</b>	<b>83,091</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	20,266		34
Office Furniture and Equipment (391)	2,150	711	35
Computer Equipment (391.1)	18,533	963	36
Transportation Equipment (392)	8,869		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	19,023	3,250	39
Laboratory Equipment (395)	3,966		40
Power Operated Equipment (396)	13,512		41
Communication Equipment (397)	1,245	1,600	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0	552	44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>87,564</b>	<b>7,076</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,682,515</b>	<b>90,264</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>2,682,515</b>	<b>90,264</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			234,549	26
Transmission and Distribution Mains (343)	16,650		1,262,529	27
Fire Mains (344)			0	28
Services (345)	3,130		162,537	29
Meters (346)	4,560		87,714	30
Hydrants (348)	1,472		106,861	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>25,812</b>	<b>0</b>	<b>1,854,768</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			20,266	34
Office Furniture and Equipment (391)			2,861	35
Computer Equipment (391.1)			19,496	36
Transportation Equipment (392)			8,869	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			22,273	39
Laboratory Equipment (395)			3,966	40
Power Operated Equipment (396)			13,512	41
Communication Equipment (397)			2,845	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			552	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>94,640</b>	
<b>Total utility plant in service directly assignable</b>	<b>25,812</b>	<b>0</b>	<b>2,746,967</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>25,812</b>	<b>0</b>	<b>2,746,967</b>	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			7,788	7,788	1
February			9,302	9,302	2
March			6,934	6,934	3
April			8,273	8,273	4
May			7,722	7,722	5
June			8,668	8,668	6
July			8,726	8,726	7
August			10,070	10,070	8
September			8,578	8,578	9
October			7,830	7,830	10
November			7,298	7,298	11
December			5,872	5,872	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>97,061</b>	<b>97,061</b>	
Less: Water sold				72,075	13
Volume pumped but not sold				24,986	14
Volume sold as a percent of volume pumped				74%	15
Volume used for water production, water quality and system maintenance				2,392	16
Volume related to equipment/system malfunction				5,905	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				8,297	19
Volume pumped but unaccounted for				16,689	20
Percent of water lost				17%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				656	23
Date of maximum: 7/18/2001					24
Cause of maximum:					25
Hydrant flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				87	26
Date of minimum: 12/23/2001					27
Total KWH used for pumping for the year				377,856	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
1984 DRILLED WELL	#4	993	14	792,000	Yes	<b>1</b>
1998 DRILLED WELL	#5	1,000	18	1,440,000	Yes	<b>2</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1



**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#4	5		<b>1</b>
Location	INDUSTRIAL PARK	EISENHOWER		<b>2</b>
Purpose	P	P		<b>3</b>
Destination	D	D		<b>4</b>
Pump Manufacturer	LAYNE	PEERLESS		<b>5</b>
Year Installed	1983	1998		<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE		<b>7</b>
Actual Capacity (gpm)	500	1,000		<b>8</b>
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	GENERAL ELECTRIC		<b>10</b>
Year Installed	1983	1998		<b>11</b>
Type	ELECTRIC	ELECTRIC		<b>12</b>
Horsepower	100	200		<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>22</b>
Year Installed				<b>23</b>
Type				<b>24</b>
Horsepower				<b>25</b>
				<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	4 5
Year constructed	1947	1971	6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	120	134	9 10
Total capacity in gallons (actual)	100,000	300,000	11
<b>WATER TREATMENT PLANT</b>			12
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	13 14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	15 16 17
Filters, type (gravity, pressure, other, none)	NONE	NONE	18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	20 21 22
Is a corrosion control chemical used (yes, no)?	N	N	23 24
Is water fluoridated (yes, no)?	Y	Y	25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	2.000	286	0	0	0	286
M	D	4.000	15,696		650	0	15,046
M	D	6.000	36,589	300	600	0	36,289
P	D	6.000	8,190	0	0	0	8,190
M	D	8.000	14,513	1,588	0	0	16,101
P	D	8.000	7,508	0	0	0	7,508
M	D	12.000	8,614	0	0	0	8,614
<b>Total Within Municipality</b>			<b>91,396</b>	<b>1,888</b>	<b>1,250</b>	<b>0</b>	<b>92,034</b>
<b>Total Utility</b>			<b>91,396</b>	<b>1,888</b>	<b>1,250</b>	<b>0</b>	<b>92,034</b>

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.500	148	0	0	0	148		1
M	0.750	724	0	0	0	724		2
M	1.000	106	23	21	0	108	3	3
M	1.250	7	0	0	0	7		4
M	1.500	16	0	0	0	16		5
M	2.000	12	0	0	0	12		6
M	3.000	1	0	0	0	1		7
M	4.000	7	0	0	0	7		8
M	8.000	3	0	0	0	3		9
<b>Total Utility</b>		<b>1,024</b>	<b>23</b>	<b>21</b>	<b>0</b>	<b>1,026</b>	<b>3</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,063	36	58	0	1,041	190	1
0.750	3	0	0	0	3	0	2
1.000	25	0	0	0	25	7	3
1.250	1	0	0	0	1	0	4
1.500	24	1	0	0	25	0	5
2.000	12	0	0	0	12	0	6
3.000	2	0	0	0	2	0	7
4.000	1	0	0	0	1	0	8
<b>Total:</b>	<b>1,131</b>	<b>37</b>	<b>58</b>	<b>0</b>	<b>1,110</b>	<b>197</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	881	109	1	12	0	38	1,041	1
0.750	0	3	0	0	0	0	3	2
1.000	2	12	0	5	0	6	25	3
1.250	0	0	0	0	0	1	1	4
1.500	0	9	0	12	0	4	25	5
2.000	0	4	1	6	0	1	12	6
3.000	0	0	0	2	0	0	2	7
4.000	0	0	1	0	0	0	1	8
<b>Total:</b>	<b>883</b>	<b>137</b>	<b>3</b>	<b>37</b>	<b>0</b>	<b>50</b>	<b>1,110</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	141	5	2		144	2
<b>Total Fire Hydrants</b>	<b>141</b>	<b>5</b>	<b>2</b>	<b>0</b>	<b>144</b>	
<b>Flushing Hydrants</b>						
	4				4	3
<b>Total Flushing Hydrants</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year**

Number of hydrants operated during year:	138
Number of distribution system valves end of year:	281
Number of distribution valves operated during year:	135

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

Increase in A/C 605 represents amortization of well repair costs per PSC authorization dated 1/10/02.

A/C 650 increased relating to the Utility's water tower inspection report that was conducted during 2001.

Increase in A/C 652 relates to expenses incurred for site survey and report preparation concerning cross connection control.

Utility experienced fewer main breaks in 2001 resulting in a decrease in A/C 651.

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### Water Mains (Page W-15)

Main additions were financed through developer contributions and operating revenues of the Utility.

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### Water Services (Page W-16)

Service additions were financed through operating revenues of the Utility.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Electricity</b>		
Sales of Electricity (440-448)	1,771,409	1
<b>Total Sales of Electricity</b>	<b>1,771,409</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (450)	3,727	2
Miscellaneous Service Revenues (451)	1,229	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	2,028	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	60	7
Amortization of Construction Grants (457)	0	8
<b>Total Other Operating Revenues</b>	<b>7,044</b>	
<b>Total Operating Revenues</b>	<b>1,778,453</b>	
<b>Operation and Maintenance Expenses</b>		
Power Production Expenses (500-546)	1,036,249	9
Transmission Expenses (550-553)	0	10
Distribution Expenses (560-576)	70,608	11
Customer Accounts Expenses (901-904)	21,935	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	134,379	14
<b>Total Operation and Maintenance Expenses</b>	<b>1,263,171</b>	
<b>Other Expenses</b>		
Depreciation Expense (403)	229,352	15
Amortization Expense (404-407)		16
Taxes (408)	104,946	17
<b>Total Other Expenses</b>	<b>334,298</b>	
<b>Total Operating Expenses</b>	<b>1,597,469</b>	
<b>NET OPERATING INCOME</b>	<b>180,984</b>	



**OTHER OPERATING REVENUES (ELECTRIC)**

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	3,727	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>3,727</b>	
<b>Miscellaneous Service Revenues (451):</b>		
MISCELLANEOUS	1,229	3
<b>Total Miscellaneous Service Revenues (451)</b>	<b>1,229</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		4
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE RENT	2,028	5
<b>Total Rent from Electric Property (454)</b>	<b>2,028</b>	
<b>Interdepartmental Rents (455):</b>		
NONE		6
<b>Total Interdepartmental Rents (455)</b>	<b>0</b>	
<b>Other Electric Revenues (456):</b>		
MISCELLANEOUS	60	7
<b>Total Other Electric Revenues (456)</b>	<b>60</b>	
<b>Amortization of Construction Grants (457):</b>		
NONE		8
<b>Total Amortization of Construction Grants (457)</b>	<b>0</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>POWER PRODUCTION EXPENSES</b>		
<b>STEAM POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (500)		1
Fuel (501)		2
Operation Supplies and Expenses (502)		3
Steam from Other Sources (503)		4
Steam Transferred -- Credit (504)		5
Maintenance of Steam Production Plant (506)		6
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (530)		7
Water for Power (531)		8
Operation Supplies and Expenses (532)		9
Maintenance of Hydraulic Production Plant (535)		10
<b>Total Hydraulic Power Generation Expenses</b>	<b>0</b>	
<b>OTHER POWER GENERATION EXPENSES</b>		
Operation Supervision and Labor (538)	24,150	11
Fuel (539)	37,115	12
Operation Supplies and Expenses (540)	12,236	13
Maintenance of Other Power Production Plant (543)	10,126	14
<b>Total Other Power Generation Expenses</b>	<b>83,627</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>		
Purchased Power (545)	952,622	15
Other Expenses (546)		16
<b>Total Other Power Supply Expenses</b>	<b>952,622</b>	
<b>Total Power Production Expenses</b>	<b>1,036,249</b>	
<b>TRANSMISSION EXPENSES</b>		
Operation Supervision and Labor (550)		17
Operation Supplies and Expenses (551)		18

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>TRANSMISSION EXPENSES</b>		
Maintenance of Transmission Plant (553)		19
<b>Total Transmission Expenses</b>	<u>0</u>	
<b>DISTRIBUTION EXPENSES</b>		
Operation Supervision Expenses (560)		20
Line and Station Labor (561)	15,020	21
Line and Station Supplies and Expenses (562)	8,973	22
Street Lighting and Signal System Expenses (565)		23
Meter Expenses (566)		24
Customer Installations Expenses (567)		25
Miscellaneous Distribution Expenses (569)	2,973	26
Maintenance of Structures and Equipment (571)		27
Maintenance of Lines (572)	32,006	28
Maintenance of Line Transformers (573)	1,941	29
Maintenance of Street Lighting and Signal Systems (574)	4,182	30
Maintenance of Meters (575)	5,513	31
Maintenance of Miscellaneous Distribution Plant (576)		32
<b>Total Distribution Expenses</b>	<u>70,608</u>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	6,351	33
Accounting and Collecting Labor (902)	13,905	34
Supplies and Expenses (903)	1,679	35
Uncollectible Accounts (904)		36
<b>Total Customer Accounts Expenses</b>	<u>21,935</u>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		37
<b>Total Sales Expenses</b>	<u>0</u>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	17,181	<b>38</b>
Office Supplies and Expenses (921)	3,542	<b>39</b>
Administrative Expenses Transferred -- Credit (922)		<b>40</b>
Outside Services Employed (923)	3,456	<b>41</b>
Property Insurance (924)	8,451	<b>42</b>
Injuries and Damages (925)	2,312	<b>43</b>
Employee Pensions and Benefits (926)	71,810	<b>44</b>
Regulatory Commission Expenses (928)	1,812	<b>45</b>
Miscellaneous General Expenses (930)	11,101	<b>46</b>
Transportation Expenses (933)	14,714	<b>47</b>
Maintenance of General Plant (935)		<b>48</b>
<b>Total Administrative and General Expenses</b>	<b>134,379</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,263,171</b>	

**TAXES (ACCT. 408 - ELECTRIC)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		91,399	<b>1</b>
Social Security		10,838	<b>2</b>
Wisconsin Gross Receipts Tax		889	<b>3</b>
PSC Remainder Assessment		1,820	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>104,946</b>	

**PROPERTY TAX EQUIVALENT (ELECTRIC)**

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Grant				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.197498				3
County tax rate	mills		4.075672				4
Local tax rate	mills		6.146101				5
School tax rate	mills		8.832404				6
Voc. school tax rate	mills		1.754754				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>21.006429</b>				10
Less: state credit	mills		1.110200				11
<b>Net tax rate</b>	mills		<b>19.896229</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>6.146101</b>				14
<b>Combined School Tax Rate</b>	mills		<b>10.587158</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>16.733259</b>				17
<b>Total Tax Rate</b>	mills		<b>21.006429</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.796578</b>				19
<b>Total tax net of state credit</b>	mills		<b>19.896229</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>15.848898</b>				21
Utility Plant, Jan. 1	\$	<b>5,581,945</b>	5,581,945				22
Materials & Supplies	\$	<b>134,574</b>	134,574				23
<b>Subtotal</b>	\$	<b>5,716,519</b>	<b>5,716,519</b>				24
Less: Plant Outside Limits	\$	<b>21,950</b>	21,950				25
<b>Taxable Assets</b>	\$	<b>5,694,569</b>	<b>5,694,569</b>				26
Assessment Ratio	dec.		1.012700				27
<b>Assessed Value</b>	\$	<b>5,766,890</b>	<b>5,766,890</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>15.848898</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>91,399</b>	<b>91,399</b>				30
Tax Equivalent per 1994 PSC Report	\$	54,012					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>91,399</b>					34

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
<b>INTANGIBLE PLANT</b>		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>
<b>STEAM PRODUCTION PLANT</b>		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>
<b>OTHER PRODUCTION PLANT</b>		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	226,487	19
Fuel Holders, Producers and Accessories (342)	74,515	20
Prime Movers (343)	1,070,840	21
Generators (344)	352,368	22
Accessory Electric Equipment (345)	815,594	23
Miscellaneous Power Plant Equipment (346)	0	24
<b>Total Other Production Plant</b>	<b>2,539,804</b>	<b>0</b>
<b>TRANSMISSION PLANT</b>		
Land and Land Rights (350)	0	25

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Boiler Plant Equipment (312)			0	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)			0	8
Accessory Electric Equipment (315)			0	9
Miscellaneous Power Plant Equipment (316)			0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>				
Land and Land Rights (330)			0	11
Structures and Improvements (331)			0	12
Reservoirs, Dams and Waterways (332)			0	13
Water Wheels, Turbines and Generators (333)			0	14
Accessory Electric Equipment (334)			0	15
Miscellaneous Power Plant Equipment (335)			0	16
Roads, Railroads and Bridges (336)			0	17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>				
Land and Land Rights (340)			0	18
Structures and Improvements (341)			226,487	19
Fuel Holders, Producers and Accessories (342)			74,515	20
Prime Movers (343)		(31,535)	1,039,305	21
Generators (344)		(7,914)	344,454	22
Accessory Electric Equipment (345)			815,594	23
Miscellaneous Power Plant Equipment (346)			0	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>(39,449)</b>	<b>2,500,355</b>	
<b>TRANSMISSION PLANT</b>				
Land and Land Rights (350)			0	25



**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	850		34
Structures and Improvements (361)	2,558		35
Station Equipment (362)	67,247		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	322,002	55	38
Overhead Conductors and Devices (365)	496,070	554	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	637,703	4,559	41
Line Transformers (368)	496,113	5,229	42
Services (369)	254,568	23,909	43
Meters (370)	90,256	2,217	44
Installations on Customers' Premises (371)	63,481	2,264	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	91,539	4,228	47
<b>Total Distribution Plant</b>	<b>2,522,387</b>	<b>43,015</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	184,692	214	49
Office Furniture and Equipment (391)	18,904	711	50
Computer Equipment (391.1)	125,384	963	51
Transportation Equipment (392)	55,215		52
Stores Equipment (393)	1,644		53
Tools, Shop and Garage Equipment (394)	26,761	3,519	54
Laboratory Equipment (395)	4,614		55
Power Operated Equipment (396)	134,012		56
Communication Equipment (397)	3,481		57

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			850 34
Structures and Improvements (361)			2,558 35
Station Equipment (362)			67,247 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)			322,057 38
Overhead Conductors and Devices (365)			496,624 39
Underground Conduit (366)			0 40
Underground Conductors and Devices (367)			642,262 41
Line Transformers (368)	1,282		500,060 42
Services (369)	1,134		277,343 43
Meters (370)	907		91,566 44
Installations on Customers' Premises (371)			65,745 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)			95,767 47
<b>Total Distribution Plant</b>	<b>3,323</b>	<b>0</b>	<b>2,562,079</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			184,906 49
Office Furniture and Equipment (391)			19,615 50
Computer Equipment (391.1)			126,347 51
Transportation Equipment (392)			55,215 52
Stores Equipment (393)			1,644 53
Tools, Shop and Garage Equipment (394)			30,280 54
Laboratory Equipment (395)			4,614 55
Power Operated Equipment (396)			134,012 56
Communication Equipment (397)			3,481 57

**ELECTRIC UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)	0	1,103	<b>58</b>
Other Tangible Property (399)	0		<b>59</b>
<b>Total General Plant</b>	<b>554,707</b>	<b>6,510</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,616,898</b>	<b>49,525</b>	
<u>Common Utility Plant Allocated to Electric Department</u>	0		<b>60</b>
 <b>Total utility plant in service</b>	 <b>5,616,898</b>	 <b>49,525</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>GENERAL PLANT</b>			
Miscellaneous Equipment (398)			1,103 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>561,217</b>
<b>Total utility plant in service directly assignable</b>	<b>3,323</b>	<b>(39,449)</b>	<b>5,623,651</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>3,323</b>	<b>(39,449)</b>	<b>5,623,651</b>

**TRANSMISSION AND DISTRIBUTION LINES**

Classification (a)	Miles of Pole Line Owned	
	Net Additions During Year (b)	Total End of Year (c)
<b>Primary Distribution System Voltage(s) -- Urban</b>		
2.4/4.16 kV (4kV)		14.29 1
7.2/12.5 kV (12kV)		4.04 2
14.4/24.9 kV (25kV)		3
<b>Other:</b>		
NONE		4
<b>Primary Distribution System Voltage(s) -- Rural</b>		
2.4/4.16 kV (4kV)		1.17 5
7.2/12.5 kV (12kV)		6
14.4/24.9 kV (25kV)		7
<b>Other:</b>		
NONE		8
<b>Transmission System</b>		
34.5 kV		9
69 kV		10
115 kV		11
138 kV		12
<b>Other:</b>		
NONE		13

**RURAL LINE CUSTOMERS**

Rural lines are those serving mainly rural or farm customers. **Farm Customer:** Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A **farm** is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)
Customers added on rural lines during year:	1
Farm Customers	2
Nonfarm Customers	3
<b>Total</b>	<b>0</b> 4
Customers on rural lines at end of year:	5
Rural Customers (served at rural rates):	6
Farm	7
Nonfarm	8
<b>Total</b>	<b>0</b> 9
Customers served at other than rural rates:	10
Farm	11
Nonfarm	12
<b>Total</b>	<b>0</b> 13
<b>Total customers on rural lines at end of year</b>	<b>0</b> 14

**MONTHLY PEAK DEMAND AND ENERGY USAGE**

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	5,556	Thursday	01/25/2001	09:00	3,233
February	02	5,433	Wednesday	02/21/2001	10:00	2,743
March	03	5,241	Monday	03/05/2001	10:00	2,897
April	04	5,090	Monday	04/30/2001	11:00	2,675
May	05	5,620	Wednesday	05/16/2001	12:00	2,909
June	06	6,180	Tuesday	06/26/2001	14:00	3,083
July	07	7,263	Tuesday	07/31/2001	13:00	3,547
August	08	7,256	Tuesday	08/07/2001	14:00	3,847
September	09	5,776	Saturday	09/01/2001	18:00	3,014
October	10	5,171	Wednesday	10/10/2001	11:00	2,980
November	11	5,113	Wednesday	11/28/2001	12:00	2,797
December	12	5,146	Saturday	12/01/2001	09:00	2,910
<b>Total</b>		<b>68,845</b>				<b>36,635</b>

**System Name**

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

**Type of Reading      Supplier**

60 minutes integrated      Dairyland Power Cooperative

**ELECTRIC ENERGY ACCOUNT**

<b>Particulars (a)</b>		<b>kWh (000's) (b)</b>	
<b>Source of Energy</b>			
<b>Generation (excluding Station Use):</b>			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine		560	4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
<b>Total Generation</b>		<b>560</b>	<b>7</b>
Purchases		36,075	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	<b>0</b>	<b>11</b>
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	<b>0</b>	<b>14</b>
<b>Total Source of Energy</b>		<b>36,635</b>	<b>15</b>
<b>Disposition of Energy</b>			
Sales to Ultimate Consumers (including interdepartmental sales)		34,525	18
Sales For Resale			19
<b>Energy Used by the Company (excluding station use):</b>			<b>20</b>
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
<b>Total Used by Company</b>		<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>		<b>34,525</b>	<b>24</b>
<b>Energy Losses:</b>			<b>25</b>
Transmission Losses (if applicable)			26
Distribution Losses		2,110	27
<b>Total Energy Losses</b>		<b>2,110</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>		<b>5.7595%</b>	<b>29</b>
<b>Total Disposition of Energy</b>		<b>36,635</b>	<b>30</b>



**SALES OF ELECTRICITY BY RATE SCHEDULE**

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.  
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	1,091	9,608	1
<b>Total Sales for Residential Sales</b>		<b>1,091</b>	<b>9,608</b>	
<b>Commercial &amp; Industrial</b>				
COMMERCIAL	CG-1	238	4,702	2
INDUSTRIAL	CP-1	20	19,541	3
INTERDEPARTMENTAL	MP-1	1	467	4
<b>Total Sales for Commercial &amp; Industrial</b>		<b>259</b>	<b>24,710</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING	MS-1	8	207	5
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>8</b>	<b>207</b>	
<b>Sales for Resale</b>				
NONE				6
<b>Total Sales for Sales for Resale</b>		<b>0</b>	<b>0</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>1,358</b>	<b>34,525</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		585,154	(7,681)	<b>577,473</b>	<b>1</b>
<b>0</b>	<b>0</b>	<b>585,154</b>	<b>(7,681)</b>	<b>577,473</b>	
		299,174	(3,475)	<b>295,699</b>	<b>2</b>
		859,402	(14,223)	<b>845,179</b>	<b>3</b>
		27,632		<b>27,632</b>	<b>4</b>
<b>0</b>	<b>0</b>	<b>1,186,208</b>	<b>(17,698)</b>	<b>1,168,510</b>	
		25,426		<b>25,426</b>	<b>5</b>
<b>0</b>	<b>0</b>	<b>25,426</b>	<b>0</b>	<b>25,426</b>	
				<b>0</b>	<b>6</b>
<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>0</b>	<b>0</b>	<b>1,796,788</b>	<b>(25,379)</b>	<b>1,771,409</b>	

**PURCHASED POWER STATISTICS**

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

<b>Particulars</b>	<b>(b)</b>	<b>(c)</b>	
<b>(a)</b>			
Name of Vendor	Dairyland		1
Point of Delivery			2
Type of Power Purchased (firm, dump, etc.)	off-peak		3
Voltage at Which Delivered	4160/2400 & 12470/72		4
Point of Metering	Substations 1 & 2		5
Total of 12 Monthly Maximum Demands -- kW	68,845		6
Average load factor	71.7793%		7
Total Cost of Purchased Power	952,622		8
Average cost per kWh	0.0264		9
On-Peak Hours (if applicable)			10
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b> <b>Off-peak</b>
January	3,105		12
February	2,730		13
March	2,861		14
April	2,671		15
May	2,892		16
June	3,050		17
July	3,547		18
August	3,570		19
September	2,995		20
October	2,975		21
November	2,784		22
December	2,894		23
<b>Total kWh (000)</b>	<b>36,074</b>	<b>0</b>	<b>24</b>
			25
			26
			27
	<b>(d)</b>	<b>(e)</b>	28
Name of Vendor			29
Point of Delivery			30
Voltage at Which Delivered			31
Point of Metering			32
Type of Power Purchased (firm, dump, etc.)			33
Total of 12 Monthly Maximum Demands -- kW			34
Average load factor			35
Total Cost of Purchased Power			36
Average cost per kWh			37
On-Peak Hours (if applicable)			38
Monthly purchases --- kWh (000):	<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b> <b>Off-peak</b>
January			40
February			41
March			42
April			43
May			44
June			45
July			46
August			47
September			48
October			49
November			50
December			51
<b>Total kWh (000)</b>			<b>52</b>

**PRODUCTION STATISTICS TOTALS**

<b>Particulars (a)</b>	<b>Total (b)</b>	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	560	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	7,500	7
Date and Hour of Such Maximum Demand	8/7/2001 13	8
<b>Load Factor</b>	<b>0.0085</b>	<b>9</b>
Maximum Net Generation in Any One Day	77,395	10
Date of Such Maximum	8/7/2001	11
Number of Hours Generators Operated	424	12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	1,263,171	15
<b>Cost per kWh of Net Generation (\$)</b>	<b>2,256</b>	<b>16</b>
Monthly Net Generation --- kWh (000): January	128	17
February	13	18
March	37	19
April	4	20
May	17	21
June	33	22
July	0	23
August	277	24
September	19	25
October	4	26
November	13	27
December	15	28
<b>Total kWh (000)</b>	<b>560</b>	<b>29</b>
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	956	32
Average Cost per Barrel of Oil Burned (\$)	44.2900	33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	401	36
Average Cost per Gallon (\$)	5.8100	37
kWh Net Generation per Gallon of Fuel Oil	14	38
kWh Net Generation per Gallon of Lubr. Oil	100	39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

**PRODUCTION STATISTICS**

<b>Particulars (a)</b>	<b>Plant (b)</b>	<b>Plant (c)</b>	<b>Plant (d)</b>	<b>Plant (e)</b>
Name of Plant	NONE			1
Unit Identification	5			2
Type of Generation	DIESEL			3
kWh Net Generation (000)	560			4
Is Generation Metered or Estimated?	M			5
Is Exciter & Station Use Metered or Estimated?	M			6
60-Minute Maximum Demand--kW (est. if not meas.)	7,500			7
Date and Hour of Such Maximum Demand	8/7/2001 13			8
<b>Load Factor</b>	<b>0.0085</b>			9
Maximum Net Generation in Any One Day	77,395			10
Date of Such Maximum	08/07/2001			11
Number of Hours Generators Operated	424			12
Maximum Continuous or Dependable Capacity--kW				13
Is Plant Owned or Leased?	O			14
Total Production Expenses	1,263,171			15
<b>Cost per kWh of Net Generation (\$)</b>	<b>2,255.6625</b>			16
Monthly Net Generation --- kWh (000): January	128			17
February	13			18
March	37			19
April	4			20
May	17			21
June	33			22
July				23
August	277			24
September	19			25
October	4			26
November	13			27
December	15			28
<b>Total kWh (000)</b>	<b>560</b>			29
Gas Consumed--Therms				30
Average Cost per Therm Burned (\$)				31
Fuel Oil Consumed Barrels (42 gal.)	956			32
Average Cost per Barrel of Oil Burned (\$)	44.2900			33
Specific Gravity				34
Average BTU per Gallon				35
Lubricating Oil Consumed--Gallons	401			36
Average Cost per Gallon (\$)	5.8100			37
kWh Net Generation per Gallon of Fuel Oil	14			38
kWh Net Generation per Gallon of Lubr. Oil	100			39
Does plant produce steam for heating or other purposes in addition to elec. generation?				40
Coal consumed--tons (2,000 lbs.)				41
Average Cost per Ton (\$)				42
Kind of Coal Used				43
Average BTU per Pound				44
Water Evaporated--Thousands of Pounds				45
Is Water Evaporated, Metered or Estimated?				46
Lbs. of Steam per Lb. of Coal or Equivalent Fuel				47
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.				48
Based on Total Coal Used at Plant				49
Based on Coal Used Solely in Electric Generation				50
Average BTU per kWh Net Generation				51
Total Cost of Fuel (Oil and/or Coal)				52
per kWh Net Generation (\$)				53
				54

**STEAM PRODUCTION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Boilers</b>							
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Rated Steam Pressure (lbs.) (d)</b>	<b>Rated Steam Temp. F. (e)</b>	<b>Type (f)</b>	<b>Fuel Type and Firing Method (g)</b>	<b>Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)</b>
NONE							1
<b>Total</b>							<u><u>0</u></u>

**INTERNAL COMBUSTION GENERATION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.  
 2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
Fennimore	5	1952	Recip	Fairbanks - Morse	720	1,504
Fennimore	6	1999	Recip	CAT	1,800	2,598
Fennimore	7	1999	Recip	CAT	1,800	2,598
Fennimore	8	1999	Recip	CAT	1,800	2,598
Fennimore	4	1964	Recip	Fairbanks - Morse	720	1,880
Total						11,178

**STEAM PRODUCTION PLANTS (cont.)**

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
Total				0	0	0	0	0

1

**INTERNAL COMBUSTION GENERATION PLANTS (cont.)**

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		

1

2

3

4

5

**HYDRAULIC GENERATING PLANTS**

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)

NONE



**HYDRAULIC GENERATING PLANTS (cont.)**

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		

**SUBSTATION EQUIPMENT**

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Diesel sub					1
Voltage--High Side	69					2
Voltage--Low Side	42					3
Num. Main Transformers in Operation	1					4
Capacity of Transformers in kVA	750					5
Number of Spare Transformers on Hand	1					6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

**SUBSTATION EQUIPMENT (continued)**

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation						16
Voltage--High Side						17
Voltage--Low Side						18
Num. of Main Transformers in Operation						19
Capacity of Transformers in kVA						20
Number of Spare Transformers on Hand						21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

**SUBSTATION EQUIPMENT (continued)**

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	1,393	387	30,064	1
Acquired during year	8	2	175	2
<b>Total</b>	<b>1,401</b>	<b>389</b>	<b>30,239</b>	<b>3</b>
Retired during year	17	2	175	4
Sales, transfers or adjustments increase (decrease)	6			5
<b>Number end of year</b>	<b>1,390</b>	<b>387</b>	<b>30,064</b>	<b>6</b>
<b>Number end of year accounted for as follows:</b>				<b>7</b>
In customers' use	1,366	295	24,333	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	24	92	5,731	12
<b>Total end of year</b>	<b>1,390</b>	<b>387</b>	<b>30,064</b>	<b>13</b>

**STREET LIGHTING EQUIPMENT**

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

<b>Particulars (a)</b>	<b>Watts (b)</b>	<b>Number Each Type (c)</b>	<b>kWh Used Annually (d)</b>	
<b>Street Lighting Non-Ornamental</b>				
Sodium Vapor	100	223	98,272	<b>1</b>
<b>Total</b>		<b>223</b>	<b>98,272</b>	
<b>Ornamental</b>				
Sodium Vapor	150	38	28,878	<b>2</b>
Sodium Vapor	250	44	79,748	<b>3</b>
<b>Total</b>		<b>82</b>	<b>108,626</b>	
<b>Other</b>				
NONE				<b>4</b>
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

The Utility purchased a larger number of supplies compared to last year resulting in an increase in A/C 540.

Equipment repairs increased in 2001 resulting in the change in A/C 933.

Insurance reimbursements received in 2001 results in the decrease in A/C 924

A/C 925 decreased due to fewer payments made for injuries and damages.

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### Electric Utility Plant in Service (Page E-06)

Adjustments to fixed assets recorded in A/C 343 and A/C 344 represent amounts that came in under contract. The full contract had been setup as accounts payable previously.

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